Scott. II-27—25,006—27-10-22.

(19 4) Department.

SERIES.

G.O. No.

DATED

[Despatch Abstract.]

Examiner's Office.

Audit Report- Elementary Education Fund Accounts- Puttur Taluk Board. 1932-33. (South Canara Dt)

Forwarded to the Secretary to Government, Law (Education) Department, with copies of the President's replies and the resolution of the Taluk Board.

Deputy Examiner of Local Fund Accounts.

A.R/15.3.34

Edn dept.

Order no 989 d/17-4-34.

Recorded

2. Posabg the audit report

The D.P.I is requested to ascertain and report the amount of subsidy to be recovered.

To
The P.D.B.S. Kanara
D.P.I (in connection with audit reports)
Local Fund Audit-

call book

Audit Report on the Elementary Education Fund accounts of the Puttur Taluk Board, South Kanara district for the year 1932-33.

Name of Auditor.	Mr.S.Rangaswami Ayyar, District Inspector of Local Fund Accounts.
Time taken for audit.	From the 20th October to the 27th October 1933

The office of President was held by M.R.Ry.M.Shiva Rao Avargal.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance is in agreement with the balance in the Cooperative Bank and the Treasury Pass Books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The irregularities noticed during the audit have been communicated to the President in an Objection Statement which should be read as part of this Audit Report. Important irregularities are noted below.

4. Difference in closing balance between the cash book and the account.

The closing balance of the Fund on the 31st March 1933 was Rs.262-7-11 as shown in the cash book against Rs.265-9-11 shown in the account compiled in the District Board's Office. The difference was due to credit having been taken for a sum of Rs.3-2-0 in the Account for December 1932 under "Contribution from General Account" in accordance with letter No.Ref.3006/Sup./32, of the President, Taluk Board, Puttur, when no amount was actually transferred from the General Funds to the Education Funds.

5. Want of recognition. Expenditure was incurred on the elementary schools at Kodiala and Gardady which were not recognised by the District Educational Council

Final orders are, however, still awaited on the application for recognition said to have been made.

6. Temporary closure of subsidised schools. As, under G.O.No.1479, Law (Education), dated the 19th September 1924, the payment of subsidy is subject to the condition that the local authority continues to maintain the full number of schools for which subsidy has been granted prior to, and subsequent to, the 1st April 1921, the subsidy drawn in respect of the undermentioned schools for the period during which they were temporarily closed, owing to the absence of the teacher or other causes would, in concultation with the Director of Public Instruction, need refund.

Nelliady. From 1st March 1932 to 4th April 1932.

Hattiadka. From 6th December 1932 to 31st March 1933.

7. The general result of audit continues to be satisfactory.

8. The gross receipts and charges of the year were Rupees 73,396-0-0 and Rs.73,466-12-1, respectively. Ten objections involving Rs.213-11-0, were pending settlement at the end of the year as shown in the Annual Objection Statement.

S.Rangaswami Ayyar,
District Inspector of Local Fund Accounts, Mangalore.

(True copy

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts, Madras.

R.F. XXXVIII-9—672—27-4-33.

Annual Account of Receipts and Charges of the Elementary Education Fund of the Pattur Taluk Board for the year 1932–1933.

Heads.	Actuals, 1932-33.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Opening Balance ..				383	4	-			
RECEIPTS—ORDINARY.									
1. Education tax	6,490	-	-				6585	-	-
2. Fines and penalties under the Elementary Education Act.							25	-	-
3. Income from investments, etc.	38	9	-				1,100	-	-
4. School fees	4,232	1	-						
5. Endowments							200	-	-
6. Contributions	170	12	-				50	-	-
7. Other receipts	32	1	-						
8. Government grant—									
(i) Under section 37 of the Elementary Education Act.	6,747	-	-				6745	-	-
(ii) Under the provision to section 37 of the Act.	46,237	-	-				48,1..	-	-
9. Contribution from the General Account ..	3,922	-	-				4,065	-	-
10. Investments realized (1) recoverable (2) deal amount transferred to Capital	3,726	9	-						
	565	1	-						
Total ..				71,030	15	-	67,230	-	-
RECEIPTS—CAPITAL.									
1. Government grants	1,800	-	-						
2. Endowments and contributions									
3. Loans									
4. Contribution from ~~General Account~~—Ordinary.	565	1	-						
5. Investments realized									
Total ..				2,365	1	-			
Grand Total, Receipts (Ordinary and Capital).				73,396	-	-	67,230	-	-
Grand Total, including opening balance ..				73,729	4	-			
EXPENDITURE—ORDINARY.									
1. Staff—									
Salaries and allowances—									
Masters	52,509	3	-				52,525	-	-
Clerks and servants	339	11	-				330	-	-
Capitation allowances									
Contribution to Provident Fund ...	2,648	-	-				2,650	-	-
Travelling allowance	32	14	-				35	-	-
Contribution to Panchayats									
Stipends of teachers sent for training ..	7,951	7	-				7,955	-	-
Carried over ...									

Heads.	Actuals, 193 -3 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
EXPENDITURE—ORDINARY—*cont.*									
2. Contingencies and equipment—									
Contingencies—									
House-rent	460	8	—				465	—	—
Other items	1,456	3	1				1,460	—	—
Equipment—									
Furniture and apparatus	156	14	6				160	—	—
Library books and maps	1	12	—				5	—	—
Other items									
3. Prizes and scholarships									
4. Repairs to buildings	1,845	2	6				1,850	—	—
5. Interest on and repayment of debt ..									
6. ~~Investments made~~ Adv. recoverable	3,700	—	—						
Total ..				71,101	11	4	67,435	—	—
EXPENDITURE—CAPITAL.									
1. Land and buildings	2,365	1	—				2,365	—	—
2. Equipment—									
(1) Furniture and apparatus ..									
(2) Library books and maps ..									
(3) Other items									
3. Investments made									
Total ..				2,365	1	—	2,365	—	—
Grand Total, Expenditure (Ordinary and Capital).				73,466	12	1	69,800	—	—
Total, Closing balance ..				262	7	11			
Grand Total, including closing balance ..				73,729	4	—			

Bangalore. 4th Nov. 1933

District Inspector of Local Fund Accounts.
S. Kanara.

4.11.33

Replies

Audit Report on the Elementary Education Fund Accounts of the Puttur Taluk Board, South Kanara District for the year 1932-33

Para 3 - The objection statement has been replied separately.

Para 4 - The confusion in the closing balance was caused by item No. 6 of the Annual Objection statement that accompanied the Audit Report on General Accounts for 1931-32. As per this objection a sum of Rs.3-2-0 was transferred to Elementary Education Fund from the General Fund. The closing balance has now been set right by paying the amount to Elementary Education from the General Funds.

Para 5 - Debt of recognition -
Recognition orders in respect of Kodiyala and Gardady schools have since been received and copies forwarded to the District Inspector.

Para 6 - Temporary closure of subsidised schools.
Nelliady school was not ordered to be closed. But the teacher in charge of the school fell ill suddenly and intimation of his sickness was received a few days before his recovery which disabled this office in making any arrangements for sending a substitute. As per instructions issued in G. O. No. 1751 Education dated 28.9.33 the recovery of subsidy in case of Provincial schools closed for short periods is not desirable.

As regards Hathiadka school, it has been closed for ever and the fact intimated to Government in this office letter Ref C. No. 3356/32 dated 5.6.32.

Puttur
14.2.34

President, Puttur Taluk Board.

7

Extract from the Proceedings of the meeting of the Puttur Taluk Board, dated 24.2.34.

* *

279. Read Audit Report on the Accounts of the Elementary Education Fund of the Taluk Board for the year 1932-33 --- together with draft replies thereon of the President dated 14.2.34.

Resolution

Recorded. President's reply is approved.

* *

(True Copy)

President,

Puttur Taluk Board.

B.G. 1.3.34.

PRESIDENT. DISTRICT BD. RD.
SOUTH KANARA.

DEPARTMENT. 2407/34 8-11-34

Received ..... 192 Registered 192

Subject.

Elementary Education Fund- Audit report 1932-33- Taluk Board, Puttur- Additional teachers- kept vacant.

Education Dept

The D.P.I may be reminded on 10-12-34 if necessary.

13.11.

12/11/34.

ENCLOSURES.
No .....
.....
Spare copies .....

R.O.P. No. 295 B.5/33-34

Station Madras, Dated the 1-11-34 192 .

From (Name) W.Erlam Smith Esq., M.A.,

(Designation) Ag.Director of Public Instruction,

Madras.

To The Secretary to the Government of Madras,

Law Education Department.

Sir,

(F) Reference :- Para 2 of Government Order No.Ms.989 Law Education dated 17- 4- 34.

*****

The matter is under correspondence with the District Educational Officer, South Kanara. A reply will be submitted to Government as early as possible on receipt of a reply from the District Educational Officer.

2. He has been reminded.

I have the honour to be,
Sir,
Your most obedient servant
S.K.S.
for Director of Public Instruction

a.r. 3/11

C F-82 (a)

In reply, please quote number, date and short title *

Educational DEPARTMENT

Received ..... Registered .....

L E 990A

7.3.35.

From (Name) H.Champion Esq., M.A., I.E.S.,

(Designation) Ag:Director of Public Instruction

Post Box ....., (Station) Madras

Telegraphic Address Instruction

ASSTT. SECRETARY TO GOVT. 7-MAR1935 LAW DEPT.

To The Secretary to Government,
Law (Education) Department, Madras.

R.O.P.No. 295 B.5/33-34 dated 19-2- 1935.

(F) Ref:- Para 2 of Government Order No.Ms.989 L.E., dated 17-4-34.

Subject:- Elementary Education Fund - Audit Report 1932-33 - Taluk Board,Puttur - additional teachers' posts kept vacant.

ENCLOSURES .....

.....

.....

SPARE COPIES .....

The matter is under correspondence with the District Educational Officer,South Kanara and a reply will be submitted to Government as early as possible on receipt of a reply from the District Educational Officer.

3/
Officer.

S Ramaswamy.
For Director of Public Instruction

T R 27/2

28/2

Education Dept

The D. P. I may be reminded on 1. 8. 35 if necessary.

8/3/35.

8/3

U.H. 30.

Education DEPARTMENT.

L 2 1224A

Received 26 MAR 1935 192 Registered 192 26.3.35

Subject.

Audit Report. 1932.33 Taluk Board, Puthur. Close of schools, Hathiadka and Nelliady.

ENCLOSURES.
No.
Spare copies.

R.O.P. No. 295 B-5/33-34.

Station Madras, Dated the 21.3.35. 192

From (Name) H. Champion Esq, M.A.,

(Designation) Ag. Director of Public Instruction

To The Secretary to the Government of Madras,

Law (Education) Department.

Sir,

(F)

With reference to para 2 of G.O.No. MS 989 Law (Edn) dated 17.4.34 I have the honour to state as follows:

2. Para 6 of the audit report, Nelliady School: The recovery for the period from 1.3.32 to 4.4.32 was already ordered in G.O. No. 1610 MS. Law (Edn) dated 5.11.32 and the permanent recovery was also ordered in G.O. 443 MS. L.E. dated 21.2.34.

3. As regards Hathiadka school a separate report will be submitted to Government in connection the transfer of its

provision to Rivenda.

I have the honour to be,

Sir,

Your most obedient servant,

D Chand

or Director of Public Instruction

S.V. 23.3

28/3

Education Dept

The further report promised by the D. P. I. in respect of the Hathigadka School may be awaited. The Director may be reminded on 1.6.35 if necessary.

30.3

29.3.35.

29/3

Education Delhi

Memo 4717 A-D/13 & 33

Letter from the D.P.I, Roht.

No 295 B-5/33-34 dt 21.3.35.

Elementary school at Hathiasl

Temporary closure - Revival of

The D.P.I.

is requested to say when the report promised in para 3 of his letter quoted above may be expected.

10/6/35

ASSISTANT 13 JUN 1935 LAW DEPT.

To

The D.P.I

Dpd

Dpr

Date 15-6-1935.

Education DEPARTMENT.

LE2319A

Received ... 192 ... Registered ... 192

24 JUN 1935

24-6-35

Subject.

Subsidy- District Board, South Kanara - Board school Hathiadka.

29 JUN 1935

Education Dept.

Lodged and Stitched with Govt. (1987 Education)

17.4.34.

(F)

ENCLOSURES.

No. ...

Spare copies ...

R.O.P. No. 295 B-5/33-34

Station Madras Dated the 19th June 19--

From (Name) H. Champion, Esq., M.A.,

(Designation) Ag. Director of Public Instruction

To The Secretary to the Government of Madras,

Law and Education Department.

Sir,

With reference to Government Memo No. 4717 A-1 L.E., dated 13th June 1935 regarding recovery of subsidy in respect of the Hathiadka school, I have the honour to state that the Board school, Hathiadka, was opened out of the subsidy sanctioned in G.O. No. 74 H.E., dated 20th January 1919 As savings in subsidy sanctioned prior to the coming into force of the Elementary Education Act of 1920 are not recoverable as per para 2 of G.O.No. 602 L.E., dated 26th March 1935, the question of recovery of subsidy in respect of the temporary closure of the

158

above school does not arise.

I have the honour to be,

S i r,

Your most obedient servant

for Director of Public Intruction.

P.V.S. 20/6

20/6